

IN THE SPECIFICATION:

Page 3:

Please substitute the following replacement paragraph for the paragraph beginning at line 6:

Also, in Japanese Patent Application Laid-Open No. 2000-118415, in a tilt-type steering apparatus for a vehicle, a distance bracket [~~formed with grooves for tilt adjustment~~] is attached to a steering column. The distance bracket is provided with a [A] pair of flanges which are extended along the sides of the steering column and which [~~from the distance bracket in the lateral direction~~] are interposed between a pair of vehicle body side-brackets formed with grooves for tilt adjustment [~~at a side surface of the steering column~~]. The steering column is arranged to be tiltable with respect to the body-side brackets, together with the distance bracket. At tilt clamping, it is arranged such that the steering column can be fixed by clamping a clamping bolt which is inserted through the grooves for tilt adjustment of the body-side [~~distance~~] brackets to thereby press the distance bracket on the body-side bracket with pressure.

Page 6:

Please substitute the following replacement paragraph for the paragraph beginning at line 5:

Further, a structure as disclosed in Japanese Patent Application Laid-Open No. 2000-118415 in which a pair of flanges of the distance bracket extended along the sides of the steering column [~~in the lateral direction from the distance bracket~~] are interposed between a pair of vehicle body side brackets, [~~at a side surface of the steering column~~] is effective in terms of the rigidity. However, in such a structure, if it is arranged to be telescopic type, the number of the constituent parts may be increased.